

to changes in such person's tax liability under this chapter resulting from the allowance or disallowance of the items which comprise such change.

If, as a result of the change by the federal government in a person's federal taxable income, such person believes that a lesser tax was due the commonwealth than was paid, he may apply in writing to the commission for an abatement thereof under section forty-three within one year of the date of notice of such final determination by the federal government. The commission shall not be limited in its consideration of such application to the items which comprise the federal change but shall abate only such portion of the tax assessed or paid as exceeds the proper tax due under this chapter.

SECTION 2. Section 37A of said chapter 62, as most recently amended by section 3 of chapter 555 of the acts of 1962, is hereby amended by striking out in the third sentence the words "and thirty-seven" and inserting in place thereof the words: — , thirty-seven and thirty-seven B.

SECTION 3. This act shall apply to final determinations of federal taxable income made on and after January first, nineteen hundred and sixty-nine.

Approved May 18, 1968.

Chap. 303. AN ACT INCREASING THE AMOUNT OF PROPERTY THAT MAY BE HELD BY LAWRENCE MEMORIAL HOSPITAL OF MEDFORD.

Be it enacted, etc., as follows:

Lawrence Memorial Hospital of Medford, a charitable corporation organized under chapter one hundred and eighty of the General Laws, is hereby authorized to hold real and personal estate to an amount not exceeding fifteen million dollars, to be used for the purposes of said corporation as set forth in its charter or certificate of incorporation or in any amendment thereof.

Approved May 18, 1968.

Chap. 304. AN ACT AUTHORIZING THE COOLEY DICKINSON HOSPITAL TO HOLD ADDITIONAL REAL AND PERSONAL ESTATE.

Be it enacted, etc., as follows:

Notwithstanding any provision of special or general law to the contrary, The Cooley Dickinson Hospital, a charitable corporation established by chapter one hundred and fifty-two of the acts of eighteen hundred and eighty-five may hold real and personal estate in an amount not exceeding twenty-five million dollars.

Approved May 18, 1968.

Chap. 305. AN ACT RELATIVE TO THE DETERMINATION OF POPULATION FOR THE PURPOSE OF GRANTING LICENSES FOR THE SALE OF ALCOHOLIC BEVERAGES.

Be it enacted, etc., as follows:

SECTION 1. Section 17 of chapter 138 of the General Laws is hereby amended by inserting before the last paragraph the following paragraph: —

In determining the population of any city or town for the purposes of this section the state secretary shall, if the last preceding census is the national census, by a writing filed by him in his office, make